



December 9, 2008

Office of Emergency Services  
3650 Schriever Avenue  
Mather, CA 95622-4203  
Attn: Alan Logan

RE: Plumas Rural Services, Inc.  
AT 04011657

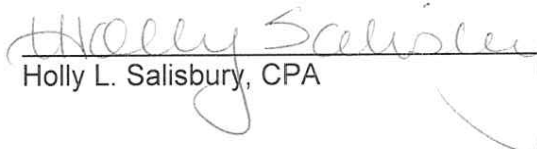
Via Certified Mail

Enclosed please find one copy of the audited financial statements for Plumas Rural Services, Inc. for the year ended June 30, 2008.

Should you have any questions or need additional information, please do not hesitate to contact us.

Sincerely,

NYSTROM & COMPANY LLP

  
Holly L. Salisbury, CPA

HLS:llh  
Enclosure

04375

PLUMAS RURAL SERVICES  
FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2008

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## INDEPENDENT AUDITORS' REPORT

Board of Directors  
Plumas Rural Services  
Quincy, California

We have audited the accompanying statement of financial position of Plumas Rural Services (a California nonprofit corporation) as of June 30, 2008, and the related statements of activities, functional expenses, and cash flows for the year then ended. These financial statements are the responsibility of the Organization's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Plumas Rural Services as of June 30, 2008, and the changes in its net assets and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated October 30, 2008, on our consideration of Plumas Rural Services' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and important for assessing the results of our audit.

Our audit was conducted for the purpose of forming an opinion on the basic financial statements of Plumas Rural Services taken as a whole. The accompanying schedule of expenditures of federal and California awards and the supplementary information listed in the table of contents are presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*; the *Audit Guide for Audits of Child Development, Nutrition and Adult Basic Education Programs* issued by the California Department of Education; and the requirements of other state agencies, and are not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

*Nystrom & Company LLP*

October 30, 2008

PLUMAS RURAL SERVICES  
STATEMENT OF FINANCIAL POSITION  
JUNE 30, 2008

ASSETS

Cash	\$ 124,746
Contracts receivable	435,858
Prepaid expenses	25,506
Deposits	1,000
Property and equipment, net	<u>1,039,821</u>
Total assets	<u>\$ 1,626,931</u>

LIABILITIES AND NET ASSETS

LIABILITIES:	
Accounts payable	\$ 182,561
Accrued liabilities	159,752
Advances on contracts	29,380
Due to government on contract overpayments	115,058
Government-owned property and equipment	138,786
Loans payable	<u>768,737</u>
Total liabilities	<u>1,394,274</u>
NET ASSETS:	
Unrestricted net assets:	
Unrestricted	371,443
Government-owned property and equipment	<u>(138,786)</u>
Total unrestricted net assets	<u>232,657</u>
Total liabilities and net assets	<u>\$ 1,626,931</u>

The accompanying notes are an integral part  
of these financial statements.

PLUMAS RURAL SERVICES  
STATEMENT OF ACTIVITIES  
YEAR ENDED JUNE 30, 2008

REVENUE AND OTHER SUPPORT:

Grants	\$ 3,915,695
Contributions	104,631
Parent fees	88,896
Rental income	17,981
Interest income	402
Other income	57,429
Total revenue and other support	<u>4,185,034</u>

EXPENSES:

Program Services:

A.L.I.V.E.	298,303
Almanor Basin Community Center	129,999
Child Abuse Treatment Program	201,611
Child Care Resource and Referral	185,626
Community Food Network	16,989
Domestic Violence Services	434,059
Family Empowerment Center	171,791
Family Focus Network	158,131
In Home Respite Services	83,551
Mohawk Community Resource Center	39,932
Special Projects	31,315
Subsidized Child Care	1,510,651
Women, Infants and Children	297,306
Youth and Mentoring	222,694
Total program services expenses	<u>3,781,958</u>

Supporting Services:

Management and general	<u>421,782</u>
Total supporting services expenses	<u>421,782</u>
Total expenses	<u>4,203,740</u>

CHANGE IN NET ASSETS	(18,706)
NET ASSETS, BEGINNING OF YEAR	<u>251,363</u>
NET ASSETS, END OF YEAR	<u>\$ 232,657</u>

The accompanying notes are an integral part  
of these financial statements.

Child Care Resource and Referral	Community Food Network	Domestic Violence Services	Family Empowerment Center	Family Focus Network	In Home Respite Services
\$ 104,233	\$ 8,495	\$ 230,262	\$ 94,376	\$ 61,822	\$ 57,195
26,693	2,118	67,018	30,575	22,204	17,558
13,405	2,496	3,819	5,094	3,064	89
1,634	632	3,005	3,430	8,595	5,377
5,400	-	19,185	2,800	2,600	-
3,767	56	-	8,033	3,695	916
2,959	64	7,424	3,099	944	199
1,495	183	3,901	2,342	1,782	120
2,917	225	3,502	1,879	519	463
1,686	-	511	1,572	604	75
2,048	-	3,559	2,150	887	176
10,719	1,763	13,252	12,276	3,446	400
82	234	886	71	194	65
4,054	523	67,840	535	46,296	473
3,303	200	4,611	1,788	1,462	443
88	-	710	1,771	-	2
-	-	-	-	-	-
1,143	-	4,574	-	17	-
185,626	16,989	434,059	171,791	158,131	83,551
42,907	-	23,186	31,027	17,944	4,114
9,635	-	7,098	7,741	3,053	2,466
314	-	-	176	32	53
-	-	-	22	-	-
-	-	-	-	-	-
2,151	-	2,200	6,731	727	507
565	-	-	321	68	154
-	-	-	-	-	-
41	-	-	61	144	11
55,613	-	32,484	46,079	21,968	7,305
\$ 241,239	\$ 16,989	\$ 466,543	\$ 217,870	\$ 180,099	\$ 90,856

Women, Infants and Children	Youth and Mentoring	General and Administrative	Total
\$ 178,333	\$ 62,306	\$ -	\$ 1,382,555
48,018	16,896	-	401,981
9,225	2,813	-	56,218
797	3,949	-	42,487
9,745	509	-	56,914
-	4,293	-	40,185
3,024	992	-	34,841
6,232	684	-	30,624
2,931	1,178	-	26,295
1,329	-	-	12,285
1,195	420	-	31,778
21,704	19,309	-	129,333
9,197	516	-	12,128
98	108,606	-	289,814
4,498	223	-	30,728
980	-	-	7,391
-	-	-	1,186,418
-	-	-	9,983
297,306	222,694	-	3,781,958
-	-	72,827	306,360
-	-	4,902	64,810
-	-	1,952	4,542
-	-	1,686	1,739
-	-	6,085	6,085
-	-	1,774	22,923
-	-	-	4,075
-	-	678	678
-	-	9,660	10,570
-	-	99,564	421,782
\$ 297,306	\$ 222,694	\$ 99,564	\$ 4,203,740

PLUMAS RURAL SERVICES  
STATEMENT OF CASH FLOWS  
YEAR ENDED JUNE 30, 2008

CASH FLOWS FROM OPERATING ACTIVITIES:

Cash received from grants	\$ 3,712,354
Cash received from parent fees	88,896
Cash received from rental income	17,981
Cash received from contributions	34,631
Cash received from interest income	402
Cash received from other income	57,429
Cash paid to employees	(1,664,274)
Cash paid to others	(2,389,286)
Cash paid for interest	<u>(24,249)</u>
Net cash used by operating activities	<u>(166,116)</u>

CASH FLOWS FROM INVESTING ACTIVITIES:

Purchase of property and equipment	<u>(576,304)</u>
Net cash used by investing activities	<u>(576,304)</u>

CASH FLOWS FROM FINANCING ACTIVITIES:

Debt proceeds received	550,000
Principal payments on loans payable	<u>(11,835)</u>
Net cash provided by financing activities	<u>538,165</u>

NET DECREASE IN CASH	(204,255)
CASH, BEGINNING OF YEAR	<u>329,001</u>
CASH, END OF YEAR	<u><u>\$ 124,746</u></u>

NON-CASH OPERATING AND INVESTING ACTIVITIES:

Donation of land	<u><u>\$ 70,000</u></u>
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(Continued on following page)

The accompanying notes are an integral part  
of these financial statements.

PLUMAS RURAL SERVICES  
STATEMENT OF CASH FLOWS  
YEAR ENDED JUNE 30, 2008

RECONCILIATION OF CHANGE IN NET ASSETS TO NET  
CASH USED BY OPERATING ACTIVITIES:

Change in net assets	\$ (18,706)
Adjustments to reconcile change in net assets to net cash used by operating activities:	
Land donation	(70,000)
Depreciation	22,021
(Increase) decrease in:	
Contracts receivable	(115,981)
Prepaid expenses	4,277
Deposits	1,600
Increase (decrease) in:	
Accounts payable	73,392
Accrued liabilities	24,641
Advances on contracts	(179,330)
Due to government on contract overpayments	91,970
NET CASH USED BY OPERATING ACTIVITIES	<u>\$ (166,116)</u>

The accompanying notes are an integral part  
of these financial statements.



PLUMAS RURAL SERVICES  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2008

NOTE 1     NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT  
ACCOUNTING POLICIES

NATURE OF ACTIVITIES

Plumas Rural Services (the Organization), was incorporated as a nonprofit corporation in 1980 to provide services that improve the quality of life by promoting the health, education and well-being of local residents primarily in Plumas County. The Organization is both publicly and privately funded; the Organization has program contracts with the California Department of Education (CDE) [California Agency], Office of Emergency Services (OES) [Federal Agency], County of Plumas [County], and Department of Health Services [Federal Agency].

The Organization currently operates with an annual budget of approximately \$3.7 million. The Organization also administers child care food programs, receives funds from private donations, pledges and nonsubsidized child care fees. The Organization's primary service areas are victim services, prevention services, children services, and elderly services.

The following summarizes the Organization's significant programs:

A.L.I.V.E. – Training and support for adults with developmental disabilities and special needs. Assistance to gain employment, become involved in community activities and increase independent living skills.

Almanor Basin Community Resource Center (ABC) – Effective April 2007, the Organization assumed responsibility from the programs of ABC which is a full-service resource center for the Chester area. Activities include wellness programs, social and recreational activities, and providing space for many County-sponsored social services.

Child Abuse Treatment Program – CHAT provides counseling for victims of child abuse and their non-offending caregivers.

Child Care Resource and Referral – Referrals for parents needing child care, assistance to providers in the licensing process and in program operation, workshops and training.

Community Food Network – Growing Gardeners work with the Quincy schools to provide community garden space and educate students and community members about organic gardening.

(Continued on following page)

PLUMAS RURAL SERVICES  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2008

NOTE 1     NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT  
ACCOUNTING POLICIES  
(Continued)

NATURE OF ACTIVITIES (Continued)

Domestic Violence Services – Includes intervention services: counseling, legal assistance and advocacy, court accompaniment, housing/employment assistance, safe shelter in a confidential location, emergency food, clothing and transportation for victims of abuse. Prevention services include in-school programs to promote awareness of domestic violence and prevention and intervention resources.

Family Empowerment Center – Information, training, support and advocacy for parents or guardians of children and young adults with any disability.

Family Focus Network – Home visiting to prevent child abuse with counseling and parent education on effective parenting, child discipline, household management, stress management and referral services.

In Home Respite Services – Respite care, support and referrals to families with adults and children with developmental disabilities. Respite for caretakers of the frail, elderly or other individuals with disabilities.

Mohawk Community Resource Center – Programs include educational and social events, and exercise activities. Used as the Senior Nutrition Site, the Center is available for meetings and private use.

Special Projects – Various short-term projects to benefit the community.

Subsidized Child Care – Payment of child care costs for parents or guardians who are: working or seeking work or enrolled in an approved training program or homeless or incapacitated.

Women, Infants and Children – Vouchers for supplemental food, nutrition education and breastfeeding support for income qualified families. Serves pregnant, postpartum breastfeeding women and families with children to age five.

Youth and Mentoring – Provides one on one mentoring relationships between high school students (mentors) and middle school students (protégé's). Mentors assist with school, social relationships, and other issues that challenge middle school students.

(Continued on following page)

PLUMAS RURAL SERVICES  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2008

NOTE 1      NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT  
ACCOUNTING POLICIES  
(Continued)

BASIS OF ACCOUNTING

The accrual basis of accounting is utilized by the Organization. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

FINANCIAL STATEMENT PRESENTATION

The Organization's financial statements are presented in accordance with Statement of Financial Accounting Standards (SFAS) No. 117, *Financial Statements of Not-for-Profit Organizations*. Under SFAS No. 117, the Organization is required to report information regarding its financial position and activities according to three classes of net assets based upon the existence or absence of donor-imposed restrictions, as follows:

Unrestricted net assets – Unrestricted net assets represent resources over which the Board of Directors has discretionary control and that are neither permanently restricted nor temporarily restricted by donor-imposed stipulations.

Grant revenues from Child Development Program (CDP) contracts, Child Nutrition Program agreements, and other government sponsored programs are restricted for specific purposes. However, revenues from these sources are not earned (and recognized in these financial statements) until expenses that accomplish the purpose restriction are incurred. Because of this, the Organization accounts for these revenues as unrestricted.

Temporarily restricted net assets – Temporarily restricted net assets represent resources whose use by the Organization is limited by donor-imposed stipulations that either expire by passage of time or can be fulfilled and removed by actions of the Organization pursuant to those stipulations. When a donor restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets. The Organization accounts for assets purchased having time restrictions as temporarily restricted.

Permanently restricted net assets – Permanently restricted net assets represent resources whose use by the Organization is limited by donor-imposed stipulations that neither expire by passage of time nor can be fulfilled or otherwise removed by actions of the Organization.

(Continued on following page)

PLUMAS RURAL SERVICES  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2008

NOTE 1      NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT  
ACCOUNTING POLICIES  
(Continued)

FUND ACCOUNTING

The Organization has established separate funds to assure each program's receipts and expenditures are properly identified as required by the California Department of Education's *Audit Guide for Audits of Child Development, Nutrition and Adult Basic Education Programs*. The Organization has established separate funds for each program contract.

CASH

For purposes of the statement of cash flows, the Organization considers all highly liquid investments available for current use with an initial maturity of three months or less to be cash equivalents.

CONTRACTS RECEIVABLE/ADVANCES ON CONTRACTS

Contracts receivable represent amounts due to the Organization for reimbursement of expenditures made under approved grant contracts. The majority of these grant contracts are with federal, state or local government agencies and departments. No allowance for doubtful accounts has been reflected at June 30, 2008, as management believes all amounts are fully collectible.

Advances on contracts represent amounts received under contract for which the required expenditures have not been made.

PROPERTY AND EQUIPMENT

Property and equipment are capitalized at cost. Expenditures for maintenance and repairs are charged to expense as incurred. Major improvements are capitalized. For assets purchased with Organization funds, depreciation is computed on the straight line method over the estimated useful lives of the related assets, which range from five to thirty years.

(Continued on following page)

PLUMAS RURAL SERVICES  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2008

NOTE 1     NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT  
ACCOUNTING POLICIES  
(Continued)

GOVERNMENT OWNED ASSETS

Assets purchased with governmental grant or contract funds may not be depreciated. They remain the property of the government for the life of the asset. The Organization holds these assets in trust for the government and therefore, during the current year the assets have been recorded on the statement of financial position as both an asset and a liability.

DONATED SERVICES

Donated services are recognized as contributions in accordance with SFAS No. 116, *Accounting for Contributions Received and Contributions Made*, if the services (a) create or enhance nonfinancial assets or (b) require specialized skills, are performed by people with those skills, and would otherwise be purchased by the Organization.

Grantee contributions (in-kind) which include volunteer time for answering calls for the crisis hot-line, are valued at \$15,000 based on volunteer time charged at a rate pursuant to related contract provisions. In-kind contributions in the CHAT program for counseling, assessment, transportation and community assistance services are valued at \$44,618. In addition, a number of unpaid volunteers have made significant contributions of their time to the Organization such as participation as Board Members, technical support, public relations assistance, and planning community-based projects. The Organization has not assigned a value to these contributions. These services did not meet the above requirement for recognition in the financial statements and, accordingly, have not been recorded.

USE OF ESTIMATES

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from these estimates.

INCOME TAXES

The Organization has received tax exempt status under Section 501(c)(3) of the Internal Revenue Code, and Section 23701(d) of the State of California Revenue and Taxation Code, and has been classified as an organization that is not a private foundation under Section 509(a) of the Internal Revenue Code. Accordingly, no provision for income taxes is included in the financial statements.

(Continued on following page)

PLUMAS RURAL SERVICES  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2008

NOTE 2      PROPERTY AND EQUIPMENT

At June 30, 2008, property and equipment consist of the following:

Land	\$ 149,000
Building and improvements	841,516
Vehicles	56,847
Furniture and equipment	<u>2,543</u>
	1,049,906
Less accumulated depreciation	<u>148,871</u>
Total unrestricted property and equipment	<u>901,035</u>
Government owned equipment	<u>138,786</u>
Total property and equipment	<u>\$ 1,039,821</u>

Depreciation expense for the year ended June 30, 2008 is \$22,021, of which \$15,936 is classified as Facility Use Fee on the Statement of Functional Expenses.

NOTE 3      ACCRUED LIABILITIES

Accrued liabilities at June 30, 2008, are as follows:

Accrued vacation	\$ 78,219
Other accrued liabilities	<u>81,533</u>
Total	<u>\$ 159,752</u>

Accumulated unpaid employee vacation benefits are recognized as accrued expenses and included in liabilities. Unused benefits are payable to an employee should employment cease.

Sick leave benefits are accumulated for each employee. The employees do not gain a vested right to accumulated sick leave. Accumulated employee sick leave benefits are not recognized as liabilities of the Organization since payment of such benefits is not probable or estimable. Therefore, sick leave benefits are recorded as expenditures in the period sick leave is taken.

(Continued on following page)

PLUMAS RURAL SERVICES  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2008

NOTE 4      LINE OF CREDIT

The Organization has a \$50,000 unsecured line of credit with Bank of America bearing an interest rate of prime plus 3.265%. The line of credit must be renewed in October of each year. At June 30, 2008, there was no outstanding balance and the interest rate was 8.625%.

NOTE 5      LOANS PAYABLE

At June 30, 2008, loans payable consist of the following:

Loan payable to Clayton B. and Janet L. Johnson, collateralized by a deed of trust on real property. Monthly payments are \$2,677 bearing an interest rate of 9%. The note is due January 31, 2019. \$ 218,737

Loan payable to Richard & Betty Sine, Trustees of the Richard Sine and Betty Sine Joint Revocable Trust, collateralized by a deed of trust on real property. Monthly payments are interest only until March 2013, bearing an interest rate of 5.875% provided that a principal payment of \$25,000 is made on or before October 8, 2008 and on or before October 8, 2009. 550,000  
\$ 768,737

The following is a summary of maturities due on loans payable as of June 30, 2008:

Year Ended June 30,	Amount
2009	\$ 37,961
2010	39,177
2011	15,507
2012	16,962
2013	18,553
Thereafter	<u>640,577</u>
Total loans payable	<u>\$ 768,737</u>

Interest expense for the year ended June 30, 2008 is \$24,249, which is classified as Facility Use Fee in the Statement of Functional Expenses.

(Continued on following page)



PLUMAS RURAL SERVICES  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2008

NOTE 6 CONTINGENCIES

The Organization receives significant financial assistance from the Federal and California governments. Entitlement to the resources is generally based on compliance with terms and conditions of the grant agreements and applicable Federal or California regulations, including the expenditure of the resources for eligible purposes. Substantially all grants are subject to financial and compliance audits by the grantors. Any disallowances as a result of these audits become a liability of the Organization. As of June 30, 2008, the Organization estimates that no material liabilities will result from any such audits.

NOTE 7 RETIREMENT PLANS

The Organization has established a tax deferred annuity plan pursuant to Section 403(b) of the Internal Revenue Code. Annual contributions by the Organization are equal to three percent of each eligible employee's salary. Employees who have been employed by the Organization for three months and have attained age 18 are eligible to participate in employer contributions. Total expense was \$45,082 for the current year.

NOTE 8 CURRENT VULNERABILITY DUE TO CONCENTRATIONS

The Organization receives approximately 49% of its support from the State of California Department of Education (some of these amounts originate with the U.S. Department of Health and Human Services before passing through the California Department of Education). It is possible that these programs could cease, which would cause a severe impact on the Organization and its ability to continue operations. The Organization does not expect in any way that the support from these governmental agencies will be lost in the near term.

At June 30, 2008, the Organization has the following balances with the California Department of Education:

Contracts receivable	\$ 18,820
Due to government on contract overpayments	\$ (115,058)

(Continued on following page)



PLUMAS RURAL SERVICES  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2008

NOTE 9      CONCENTRATIONS OF CREDIT RISK

The Organization maintains its cash balances in one financial institution located in Plumas County, California. The balances are insured by the Federal Deposit Insurance Corporation up to \$100,000. At June 30, 2008, the Organization's uninsured cash balances total \$40,789.

## SUPPLEMENTARY INFORMATION

PLUMAS RURAL SERVICES  
OFFICE OF EMERGENCY SERVICES - DOMESTIC VIOLENCE INTERVENTION  
COMBINING STATEMENT OF  
REVENUES AND FUNCTIONAL EXPENSES BY GRANT  
FOR THE FISCAL/PROGRAM PERIODS ENDED JUNE 30, 2008

DVAP - PLUMAS

PRS FUND #:	3530	3530
Contract #:	DV07101657	DV07101657
Grant Period:		IN-KIND
Period Included:	7/1/07-6/30/08	7/1/07-6/30/08
Funding Source:	VOCA FVPS DVAP STATE	VOCA FVPS DVAP STATE
Revenues:		
Grants	93,132 52,006 5,195 32,118	0 0 0 0
In-Kind Contributions	0 0 0 0	23,283 13,002 0 3,212
Total Revenues	93,132 52,006 5,195 32,118	23,283 13,002 0 3,212
Expenses:		
Personal Services	92,178 46,469 0 0	23,283 13,002 0 3,212
Operating Expense	954 5,537 5,195 32,118	0 0 0 0
Equipment	0 0 0 0	0 0 0 0
Total Expenses	93,132 52,006 5,195 32,118	23,283 13,002 0 3,212

PRS FUND #:	3530	
Contract #:	DV07101657	
Grant Period:	(WITH IN-KIND)	
Period Included:	TOTAL	
Funding Source:	VOCA FVPS DVAP STATE	TOTAL
Revenues:		
Grants	93,132 52,006 5,195 32,118	182,451
In-Kind Contributions	23,283 13,002 0 3,212	39,497
Total Revenues	116,415 65,008 5,195 35,330	221,948
Expenses:		
Personal Services	115,461 59,471 0 3,212	178,144
Operating Expense	954 5,537 5,195 32,118	43,804
Equipment	0 0 0 0	0
Total Expenses	116,415 65,008 5,195 35,330	221,948

2970 AT06031657 10/1/06-9/30/07 Prior Audit			2970 AT06031657 IN-KIND Prior Audit			2970 AT06031657 (WITH IN-KIND)
VOCA	FED TRUST	STATE	VOCA	FED TRUST	STATE	TOTAL
86,617	0	0	0	0	0	125,000
0	0	0	20,532	0	0	31,250
86,617	0	0	20,532	0	0	156,250
75,952	0	0	12,159	0	0	122,629
10,665	0	0	8,373	0	0	33,621
0	0	0	0	0	0	0
86,617	0	0	20,532	0	0	156,250

2975 AT07011657 10/1/07-9/30/08 7/1/07-6/30/08			2975 AT07011657 IN-KIND 7/1/07-6/30/08			2975 AT07011657 (WITH IN-KIND)
VOCA	FED TRUST	STATE	VOCA	FED TRUST	STATE	TOTAL
77,025	0	0	0	0	0	77,025
0	0	0	24,086	0	0	24,086
77,025	0	0	24,086	0	0	101,111
52,368	0	0	7,609	0	0	59,977
24,657	0	0	13,055	0	0	37,712
0	0	0	3,422	0	0	3,422
77,025	0	0	24,086	0	0	101,111

PLUMAS RURAL SERVICES  
MATERNAL AND CHILD HEALTH /BATTERED WOMEN SHELTER PROGRAM  
STATEMENT OF REVENUES AND FUNCTIONAL EXPENSES  
FOR THE FISCAL/PROGRAM PERIOD ENDED JUNE 30, 2008

PRS FUND #:	3500
Contract #:	<u>05-45062</u>
Revenues:	
Grants	\$ 221,329
In-Kind Contributions	43,300
Food Program Income	-
Service Fees	-
Transferred From Reserves	<u>-</u>
Total Revenues	<u><u>\$ 264,629</u></u>
Expenses:	
Salaries & Wages	\$ 115,127
Employee Benefits	35,459
Operating Expenses	41,808
Capital Expenditures	-
Other Costs	7,100
Indirect Costs	<u>21,835</u>
Total Expenses	<u><u>\$ 221,329</u></u>

4170 CCIP-7043	4190 CSCC-7185	4300 CFCC-7021	4320 CCAP-7261 Infant Toddler Resources	4400 CAPP-7050 Alt. Payment SCC	4420 C2AP-7046 CalWorks Stage 2	4430 C3AP-7046 CalWorks Stage 3	4485 CCEL-7031 Centralized Eligibility	Total
\$ 29,594	\$ 2,000	\$ 290,265	\$ 2,584	\$ 729,440	\$ 166,933	\$ 158,447	\$ 9,995	\$ 1,598,172
-	-	1,000	-	79,812	3,703	4,381	-	88,896
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
29,594	2,000	291,265	2,584	809,252	170,636	162,828	9,995	1,687,068
12,998	1,363	37,840	487	83,562	17,370	20,193	5,954	272,153
4,346	488	10,555	74	25,441	7,342	4,702	1,682	76,416
6,332	-	708	-	4,325	184	182	1	19,703
-	-	5,110	-	5,389	528	392	154	22,787
-	-	2,027	-	2,084	618	616	207	10,005
-	-	1,732	-	2,845	242	232	72	8,040
3,499	149	2,585	2,023	4,608	647	466	426	23,713
-	-	79	-	-	-	-	-	109
-	-	-	-	-	-	-	-	5,197
-	-	1,624	-	2,217	-	-	-	6,979
-	-	51	-	526	-	-	-	742
-	-	83	-	3,547	11	8	-	3,737
-	-	203,185	-	647,403	136,509	130,262	-	1,117,359
51	-	-	-	-	-	-	-	51
27,226	2,000	265,579	2,584	781,947	163,451	157,053	8,496	1,566,991
2,350	-	16,807	-	18,599	5,600	4,914	1,139	86,965
-	-	4,198	-	4,624	1,396	383	253	20,489
18	-	1,682	-	4,082	189	478	107	9,610
2,368	-	22,687	-	27,305	7,185	5,775	1,499	117,064
\$ 29,594	\$ 2,000	\$ 288,266	\$ 2,584	\$ 809,252	\$ 170,636	\$ 162,828	\$ 9,995	\$ 1,684,055

4170	4190	4300	4320	4400	4420	4430	4485	
CCIP-7043	CSCC-7185	CFCC-7021	CCAP-7261	CAPP-7050	C2AP-7046	C3AP-7046	CCEL-7031	
CCDF Infant	CCDF	Family CC	Infant Toddler	Alt. Payment	CalWorks	CalWorks	Centralized	Total
Toddler	School Age	Homes	Resource	SCC	Stage 2	Stage 3	Eligibility	
\$	-	\$	-	\$	-	\$	-	\$
	-		-		-		-	
	-		-		-		-	
\$	-	\$	-	\$	-	\$	-	\$

4170 CCIP-7043	4190 CSCC-7185	4300 CFCC-7021	4320 CCAP-7261	4400 CAPP-7050	4420 C2AP-7046	4430 C3AP-7046	4485 CCEL-7031	
CCDF Infant Toddler	CCDF School Age	Family CC Homes	Infant Toddler Resource	Alt. Payment SCC	CalWorks Stage 2	CalWorks Stage 3	Centralized Eligibility	Total
\$ 2,350	\$ -	\$ 16,807	\$ -	\$ 18,599	\$ 5,600	\$ 4,914	\$ 1,139	\$ 86,965
-	-	4,198	-	4,624	1,396	383	253	20,489
18	-	1,682	-	4,082	189	478	107	9,610
<u>\$ 2,368</u>	<u>\$ -</u>	<u>\$ 22,687</u>	<u>\$ -</u>	<u>\$ 27,305</u>	<u>\$ 7,185</u>	<u>\$ 5,775</u>	<u>\$ 1,499</u>	<u>\$ 117,064</u>



4170 CCIP-7043 CCDF Infant Toddler	4190 CSCC-7185 CCDF School Age	4300 CFCC-7021 Family CC Homes	4320 CCAP-7261 Infant Toddler Resources	4400 CAPP-7050 Alt. Payment SCC	4420 C2AP-7046 CalWorks Stage 2	4430 C3AP-7046 CalWorks Stage 3	4485 CCEL-7031 Centralized Eligibility	Total
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 12,998	\$ 1,363	\$ 37,840	\$ 487	\$ 83,562	\$ 17,370	\$ 20,193	\$ 5,954	\$ 272,219
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 12,998	\$ 1,363	\$ 37,840	\$ 487	\$ 83,562	\$ 17,370	\$ 20,193	\$ 5,954	\$ 272,219
\$ 1,203	\$ 159	\$ 2,297	\$ 20	\$ 6,879	\$ 1,957	\$ 1,270	\$ 174	\$ 18,670
\$ 2,335	\$ 247	\$ 6,195	\$ 42	\$ 14,155	\$ 4,154	\$ 2,632	\$ 1,386	\$ 42,934
\$ 104	\$ -	\$ 71	\$ -	\$ 701	\$ 188	\$ 125	\$ 18	\$ 1,764
\$ 237	\$ 23	\$ 621	\$ 4	\$ 1,158	\$ 329	\$ 214	\$ 32	\$ 5,469
\$ 467	\$ 59	\$ 1,372	\$ 8	\$ 2,548	\$ 714	\$ 461	\$ 72	\$ 7,579
\$ 4,346	\$ 488	\$ 10,556	\$ 74	\$ 25,441	\$ 7,342	\$ 4,702	\$ 1,682	\$ 76,416
\$ 150	\$ 149	\$ 82	\$ 1,967	\$ -	\$ -	\$ -	\$ -	\$ 8,232
\$ 3,349	\$ -	\$ 1,438	\$ 56	\$ 3,753	\$ 398	\$ 217	\$ 343	\$ 11,294
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 3,499	\$ 149	\$ 1,520	\$ 2,023	\$ 3,753	\$ 398	\$ 217	\$ 343	\$ 19,526
\$ -	\$ -	\$ 203,185	\$ -	\$ 647,403	\$ 136,509	\$ 130,262	\$ -	\$ 1,117,359
\$ 4,150	\$ -	\$ 708	\$ -	\$ 4,325	\$ 184	\$ 182	\$ 1	\$ 17,455
\$ -	\$ -	\$ 83	\$ -	\$ 3,547	\$ 11	\$ 3	\$ -	\$ 3,732
\$ -	\$ -	\$ 1,732	\$ -	\$ 2,845	\$ 242	\$ 232	\$ 73	\$ 8,041
\$ 582	\$ -	\$ 2,027	\$ -	\$ 2,084	\$ 618	\$ 621	\$ 207	\$ 10,593
\$ 1,151	\$ -	\$ 5,348	\$ -	\$ 5,062	\$ 518	\$ 380	\$ 150	\$ 27,515
\$ -	\$ -	\$ 1,675	\$ -	\$ 2,744	\$ -	\$ -	\$ -	\$ 7,722
\$ 500	\$ -	\$ 905	\$ -	\$ 1,181	\$ 259	\$ 256	\$ 86	\$ 6,408
\$ 6,383	\$ -	\$ 215,663	\$ -	\$ 669,191	\$ 138,341	\$ 131,936	\$ 517	\$ 1,198,825
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 2,350	\$ -	\$ 16,807	\$ -	\$ 18,599	\$ 5,600	\$ 4,914	\$ 1,139	\$ 86,965
\$ -	\$ -	\$ 4,198	\$ -	\$ 4,624	\$ 1,397	\$ 384	\$ 253	\$ 20,491
\$ 18	\$ -	\$ 1,682	\$ -	\$ 4,082	\$ 188	\$ 482	\$ 107	\$ 9,613
\$ 2,368	\$ -	\$ 22,687	\$ -	\$ 27,305	\$ 7,185	\$ 5,780	\$ 1,499	\$ 117,069
\$ 29,594	\$ 2,000	\$ 288,266	\$ 2,584	\$ 809,252	\$ 170,636	\$ 162,828	\$ 9,995	\$ 1,684,055

**AUDITED FINAL FISCAL REPORT  
for Resource and Referral Programs**

Agency Name: Plumas Rural Services, Inc.

Vendor No. N674

Fiscal Year End 30-Jun-08

Contract No. CRRP 7044

Independent Auditor's Name: Nystrom and Company LLP

SECTION 1 - REVENUE	EDP NO.	Column A Cumulative Fiscal Year Per Agency	Column B Audit Adjustment Increase or (Decrease)	Column C Cumulative Fiscal Year Per Audit
RESTRICTED PROGRAM INCOME				
Restricted income for operating costs	308			
Maintenance of Effort	339			
Other (Specify):	312			
<b>SUBTOTAL:</b>	311	\$0	\$0	\$0
TRANSFER FROM RESERVE FUND	310			
FAMILY FEES FOR CERTIFIED CHILDREN	329			
INTEREST EARNED ON CHILD DEVELOPMENT CONTRACT PAYMENTS	349			
NON- RESTRICTED INCOME	356			
Other (Specify):	362			
<b>TOTAL REVENUE</b>	390	\$0	\$0	\$0

**SECTION 11- EXPENSES**

REIMBURSABLE EXPENSES				
1000 Certificated Salaries	402			
2000 Classified Salaries	404	\$109,811		\$109,811
3000 Employee Benefits	406	\$26,723		\$26,723
4000 Books and Supplies	408	\$7,207		\$7,207
5000 Services and Other Operating Expenses	412	\$27,867		\$27,867
6100/6200 Other Approved Capital Outlay	413			
6400 New Equipment (program-related)	414			
6500 Equipment Replacement (program related)	416			
Depreciation or Use Allowance	439			
Start-Up Expenses (service level exemption)	447			
Indirect Cost -- Rate 0.00%	459			
NONREIMBURSABLE EXPENSES				
6100-6500 Nonreimbursable capital outlay	479			
Other (Specify):	489			
<b>TOTAL EXPENSES</b>	490	\$171,608	\$0	\$171,608

**COMMENTS-** If necessary, attach additional sheet(s) to explain information contained in the report:

**AUDITED FINAL REVENUE AND EXPENDITURE REPORT  
for One-Time-Only Contracts**

Agency Name: Plumas Rural Services, Inc. Vendor No. N674

Fiscal Year End 30-Jun-08 Contract No. CHST 7043

Independent Auditor's Name: Nystrom and Company LLP

<b>SECTION 1 - REVENUE</b>	<b>Column A Cumulative Fiscal Year Per Agency</b>	<b>Column B Audit Adjustment Increase or (Decrease)</b>	<b>Column C Cumulative Fiscal Year Per Audit</b>
RESTRICTED PROGRAM INCOME			
Child Care Food/ National School Lunch Program			
Cal Learn Program			
Restricted income for operating costs			
Maintenance of Effort			
Other (Specify) :			
<b>Subtotal Restricted Program Income</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
FAMILY FEES FOR CERTIFIED CHILDREN			
INTEREST EARNED ON CHILD DEVELOPMENT			
CONTRACT PAYMENTS			
NON- RESTRICTED INCOME			
Parent fees for noncertified children			
Other (Specify) :			
<b>Subtotal Revenue for Current Fiscal Year</b>			
<b>Revenue Earned in Prior Years</b>			
<b>TOTAL REVENUE</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**SECTION 11- EXPENSES**

REIMBURSABLE			
1000 Certificated Salaries			
2000 Classified Salaries	\$614	(\$66)	\$548
3000 Employee Benefits	\$90		\$90
4000 Books and Supplies	\$0		\$0
5000 Services and Other Operating Expenses	\$760	\$66	\$826
6100/6200 Other Approved Capital Outlay			
6400 New Equipment (program-related)			
6500 Equipment Replacement (program related)			
Depreciation or Use Allowance			
Start-Up Expenses (service level exemption)			
Indirect Cost -- Rate 0.00%			
NONREIMBURSABLE EXPENSES			
6100-6500 Nonreimbursable capital outlay			
Other nonreimbursable expenses (Specify) :			
<b>Subtotal Expenses for Current Fiscal Year</b>			
<b>Expenses Incurred in Prior Years</b>			
<b>TOTAL EXPENSES</b>	<b>\$1,464</b>	<b>\$0</b>	<b>\$1,464</b>
<b>TOTAL ADMINISTRATIVE COST (INCLUDED ABOVE)</b>			

**COMMENTS-** If necessary, attach additional sheet(s) to explain information contained in the report:

To correct general ledger posting error

**AUDITED FINAL REVENUE AND EXPENDITURE REPORT  
for One-Time-Only Contracts**

Agency Name: Plumas Rural Services, Inc. Vendor No. N674

Fiscal Year End 30-Jun-08 Contract No. CIMS 7407

Independent Auditor's Name: Nystrom and Company LLP

<b>SECTION 1 - REVENUE</b>	<b>Column A Cumulative Fiscal Year Per Agency</b>	<b>Column B Audit Adjustment Increase or (Decrease)</b>	<b>Column C Cumulative Fiscal Year Per Audit</b>
<b>RESTRICTED PROGRAM INCOME</b>			
Child Care Food/ National School Lunch Program	\$0	\$0	\$0
Cal Learn Program			
Restricted income for operating costs			
Maintenance of Effort			
Other (Specify) :			
<b>Subtotal Restricted Program Income</b>	\$0	\$0	\$0
<b>FAMILY FEES FOR CERTIFIED CHILDREN</b>			
<b>INTEREST EARNED ON CHILD DEVELOPMENT CONTRACT PAYMENTS</b>			
<b>NON- RESTRICTED INCOME</b>			
Parent fees for noncertified children			
Other (Specify) :			
<b>Subtotal Revenue for Current Fiscal Year</b>			
<b>Revenue Earned in Prior Years</b>			
<b>TOTAL REVENUE</b>	\$0	\$0	\$0

**SECTION 11- EXPENSES**

<b>REIMBURSABLE</b>			
1000 Certificated Salaries			
2000 Classified Salaries	\$759		\$759
3000 Employee Benefits	\$177		\$177
4000 Books and Supplies	\$0		\$0
5000 Services and Other Operating Expenses	\$1,275		\$1,275
6100/6200 Other Approved Capital Outlay			
6400 New Equipment (program-related)			
6500 Equipment Replacement (program related)			
Depreciation or Use Allowance			
Start-Up Expenses (service level exemption)			
Indirect Cost -- Rate 0.00%			
<b>NONREIMBURSABLE EXPENSES</b>			
6100-6500 Nonreimbursable capital outlay			
Other nonreimbursable expenses (Specify) :			
<b>Subtotal Expenses for Current Fiscal Year</b>			
<b>Expenses Incurred in Prior Years</b>			
<b>TOTAL EXPENSES</b>	\$2,211	\$0	\$2,211
<b>TOTAL ADMINISTRATIVE COST (INCLUDED ABOVE)</b>			

**COMMENTS-** If necessary, attach additional sheet(s) to explain information contained in the report:

**AUDITED FINAL REVENUE AND EXPENDITURE REPORT  
for One-Time-Only Contracts**

Agency Name: Plumas Rural Services, Inc. Vendor No. N674

Fiscal Year End 30-Jun-08 Contract No. CECT 7043

Independent Auditor's Name: Nystrom and Company LLP

<b>SECTION 1 - REVENUE</b>	<b>Column A Cumulative Fiscal Year Per Agency</b>	<b>Column B Audit Adjustment Increase or (Decrease)</b>	<b>Column C Cumulative Fiscal Year Per Audit</b>
RESTRICTED PROGRAM INCOME			
Child Care Food/ National School Lunch Program	\$0	\$0	\$0
Cal Learn Program			
Restricted income for operating costs			
Maintenance of Effort			
Other (Specify) :			
<b>Subtotal Restricted Program Income</b>	\$0	\$0	\$0
FAMILY FEES FOR CERTIFIED CHILDREN			
INTEREST EARNED ON CHILD DEVELOPMENT			
CONTRACT PAYMENTS			
NON- RESTRICTED INCOME			
Parent fees for noncertified children			
Other (Specify) :			
<b>Subtotal Revenue for Current Fiscal Year</b>			
<b>Revenue Earned in Prior Years</b>			
<b>TOTAL REVENUE</b>	\$0	\$0	\$0

**SECTION 11- EXPENSES**

REIMBURSABLE			
1000 Certificated Salaries			
2000 Classified Salaries	\$17,934		\$17,934
3000 Employee Benefits	\$4,429		\$4,429
4000 Books and Supplies	\$2,047		\$2,047
5000 Services and Other Operating Expenses	\$6,670		\$6,670
6100/6200 Other Approved Capital Outlay			
6400 New Equipment (program-related)			
6500 Equipment Replacement (program related)			
Depreciation or Use Allowance			
Start-Up Expenses (service level exemption)			
Indirect Cost -- Rate 0.00%			
NONREIMBURSABLE EXPENSES			
6100-6500 Nonreimbursable capital outlay			
Other nonreimbursable expenses (Specify) :			
<b>Subtotal Expenses for Current Fiscal Year</b>			
<b>Expenses Incurred in Prior Years</b>			
<b>TOTAL EXPENSES</b>	\$31,080	\$0	\$31,080
<b>TOTAL ADMINISTRATIVE COST (INCLUDED ABOVE)</b>	\$6,172	(\$1,510)	\$4,662

**COMMENTS-** If necessary, attach additional sheet(s) to explain information contained in the report:

**AUDITED FINAL REVENUE AND EXPENDITURE REPORT  
for One-Time-Only Contracts**

Agency Name: Plumas Rural Services, Inc. Vendor No. N674

Fiscal Year End 30-Jun-08 Contract No. CICD 5032

Independent Auditor's Name: Nystrom and Company LLP

<b>SECTION 1 - REVENUE</b>	<b>Column A Cumulative Fiscal Year Per Agency</b>	<b>Column B Audit Adjustment Increase or (Decrease)</b>	<b>Column C Cumulative Fiscal Year Per Audit</b>
<b>RESTRICTED PROGRAM INCOME</b>			
Child Care Food/ National School Lunch Program	\$0	\$0	\$0
Cal Learn Program			
Restricted income for operating costs			
Maintenance of Effort			
Other (Specify) :			
<b>Subtotal Restricted Program Income</b>	\$0	\$0	\$0
<b>FAMILY FEES FOR CERTIFIED CHILDREN</b>			
<b>INTEREST EARNED ON CHILD DEVELOPMENT CONTRACT PAYMENTS</b>			
<b>NON- RESTRICTED INCOME</b>			
Parent fees for noncertified children			
Other (Specify) :			
<b>Subtotal Revenue for Current Fiscal Year</b>			
<b>Revenue Earned in Prior Years</b>		\$463	
<b>TOTAL REVENUE</b>	\$0	\$463	\$0

**SECTION 11- EXPENSES**

<b>REIMBURSABLE</b>			
1000 Certificated Salaries			
2000 Classified Salaries	\$2,034		\$2,034
3000 Employee Benefits	\$0		\$0
4000 Books and Supplies	\$966	(\$463)	\$503
5000 Services and Other Operating Expenses			
6100/6200 Other Approved Capital Outlay			
6400 New Equipment (program-related)			
6500 Equipment Replacement (program related)			
Depreciation or Use Allowance			
Start-Up Expenses (service level exemption)			
Indirect Cost -- Rate 0.00%			
<b>NONREIMBURSABLE EXPENSES</b>			
6100-6500 Nonreimbursable capital outlay			
Other nonreimbursable expenses (Specify) :			
<b>Subtotal Expenses for Current Fiscal Year</b>	\$3,000	(\$463)	\$2,537
<b>Expenses Incurred in Prior Years</b>			\$463
<b>TOTAL EXPENSES</b>	\$3,000	(\$463)	\$3,000
<b>TOTAL ADMINISTRATIVE COST (INCLUDED ABOVE)</b>			

**COMMENTS-** If necessary, attach additional sheet(s) to explain information contained in the report:

\$462.65 earned and spent in 2006-2007



**AUDITED FINAL REVENUE AND EXPENDITURE REPORT  
for One-Time-Only Contracts**

Agency Name: Plumas Rural Services, Inc. Vendor No. N674

Fiscal Year End 30-Jun-08 Contract No. CCIP 7043

Independent Auditor's Name: Nystrom and Company LLP

<b>SECTION 1 - REVENUE</b>	<b>Column A Cumulative Fiscal Year Per Agency</b>	<b>Column B Audit Adjustment Increase or (Decrease)</b>	<b>Column C Cumulative Fiscal Year Per Audit</b>
RESTRICTED PROGRAM INCOME			
Child Care Food/ National School Lunch Program			
Cal Learn Program			
Restricted income for operating costs			
Maintenance of Effort			
Other (Specify) :			
<b>Subtotal Restricted Program Income</b>	\$0	\$0	\$0
FAMILY FEES FOR CERTIFIED CHILDREN			
INTEREST EARNED ON CHILD DEVELOPMENT			
CONTRACT PAYMENTS			
NON- RESTRICTED INCOME			
Parent fees for noncertified children			
Other (Specify) :			
<b>Subtotal Revenue for Current Fiscal Year</b>			
<b>Revenue Earned in Prior Years</b>			
<b>TOTAL REVENUE</b>	\$0	\$0	\$0

**SECTION 11- EXPENSES**

REIMBURSABLE			
1000 Certificated Salaries			
2000 Classified Salaries	\$15,348		\$15,348
3000 Employee Benefits	\$4,346		\$4,346
4000 Books and Supplies	\$3,499		\$3,499
5000 Services and Other Operating Expenses	\$6,401		\$6,401
6100/6200 Other Approved Capital Outlay			
6400 New Equipment (program-related)			
6500 Equipment Replacement (program related)			
Depreciation or Use Allowance			
Start-Up Expenses (service level exemption)			
Indirect Cost -- Rate 0.00%			
NONREIMBURSABLE EXPENSES			
6100-6500 Nonreimbursable capital outlay			
Other nonreimbursable expenses (Specify) :			
<b>Subtotal Expenses for Current Fiscal Year</b>			
<b>Expenses Incurred in Prior Years</b>			
<b>TOTAL EXPENSES</b>	\$29,594	\$0	\$29,594
<b>TOTAL ADMINISTRATIVE COST (INCLUDED ABOVE)</b>	\$2,368		\$2,368

**COMMENTS-** If necessary, attach additional sheet(s) to explain information contained in the report:

**AUDITED FINAL REVENUE AND EXPENDITURE REPORT  
for One-Time-Only Contracts**

Agency Name: Plumas Rural Services, Inc. Vendor No. N674

Fiscal Year End 30-Jun-08 Contract No. CSCC 7185

Independent Auditor's Name: Nystrom and Company LLP

<b>SECTION 1 - REVENUE</b>	<b>Column A Cumulative Fiscal Year Per Agency</b>	<b>Column B Audit Adjustment Increase or (Decrease)</b>	<b>Column C Cumulative Fiscal Year Per Audit</b>
<b>RESTRICTED PROGRAM INCOME</b>			
Child Care Food/ National School Lunch Program	\$0	\$0	\$0
Cal Learn Program			
Restricted income for operating costs			
Maintenance of Effort			
Match requirement			
Other (Specify) :			
<b>Subtotal Restricted Program Income</b>	\$0	\$0	\$0
<b>FAMILY FEES FOR CERTIFIED CHILDREN</b>			
<b>INTEREST EARNED ON CHILD DEVELOPMENT CONTRACT PAYMENTS</b>			
<b>NON- RESTRICTED INCOME</b>			
Parent fees for noncertified children			
Other (Specify) :			
<b>Subtotal Revenue for Current Fiscal Year</b>			
<b>Revenue Earned in Prior Years</b>			
<b>TOTAL REVENUE</b>	\$0	\$0	\$0

**SECTION 11- EXPENSES**

<b>REIMBURSABLE</b>			
1000 Certificated Salaries			
2000 Classified Salaries	\$1,363		\$1,363
3000 Employee Benefits	\$488		\$488
4000 Books and Supplies	\$149		\$149
5000 Services and Other Operating Expenses			
6100/6200 Other Approved Capital Outlay			
6400 New Equipment (program-related)			
6500 Equipment Replacement (program related)			
Depreciation or Use Allowance			
Start-Up Expenses (service level exemption)			
Indirect Cost -- Rate 0.00%			
<b>NONREIMBURSABLE EXPENSES</b>			
6100-6500 Nonreimbursable capital outlay			
Other nonreimbursable expenses (Specify) :			
<b>Subtotal Expenses for Current Fiscal Year</b>			
<b>Expenses Incurred in Prior Years</b>			
<b>TOTAL EXPENSES</b>	\$2,000	\$0	\$2,000
<b>TOTAL ADMINISTRATIVE COST (INCLUDED ABOVE)</b>			

**COMMENTS-** If necessary, attach additional sheet(s) to explain information contained in the report:



**AUDITED FINAL FISCAL REPORT**  
for Alternative Payment or Family Child Care Home Programs

Agency Name: Plumas Rural Services, Inc.

Vendor No: N674

Fiscal Year End 30-Jun-08

Contract No. CFCC 7021

Independent Auditor's Name: Nystrom and Company LLP

SECTION 1 - REVENUE	EDP NO.	Column A Cumulative Fiscal Year Per Agency	Column B Audit Adjustment Increase or (Decrease)	Column C Cumulative Fiscal Year Per Audit
RESTRICTED PROGRAM INCOME				
Child Care Food/ National School Lunch Program	302			
Restricted income for operating costs	306			
Cal Learn Program	308			
Maintenance of Effort	339			
Other:	312			
<b>SUBTOTAL:</b>	311	\$0	\$0	\$0
TRANSFER FROM RESERVE FUND	310			
FAMILY FEES FOR CERTIFIED CHILDREN	329	\$999	\$0	\$999
INTEREST EARNED ON CHILD DEVELOPMENT CONTRACT PAYMENTS	349			
NON- RESTRICTED INCOME				
Parent fees for noncertified children	356			
Other:	362			
<b>TOTAL REVENUE</b>	390	\$999	\$0	\$999

**SECTION 11- EXPENSES**

REIMBURSABLE EXPENSES				
Direct Payments to Providers	401	\$203,185		\$203,185
1000 Certificated Salaries	402	\$0		\$0
2000 Classified Salaries	404	\$54,647		\$54,647
3000 Employee Benefits	406	\$14,753		\$14,753
4000 Books and Supplies	408	\$4,267		\$4,267
5000 Services and Other Operating Expenses	412	\$12,413	(\$999)	\$11,414
6100/6200 Other Approved Capital Outlay	413			
6400 New Equipment (program-related)	414			
6500 Equipment Replacement (program related)	416			
Depreciation or Use Allowance	439			
Start-Up Expenses (service level exemption)	447			
Indirect Cost -- Rate 0.00%	459			
NONREIMBURSABLE EXPENSES				
6100-6500 Nonreimbursable capital outlay	479			
Other:	489			
<b>TOTAL EXPENSES</b>	490	\$289,265	(\$999)	\$288,266
TOTAL ADMINISTRATIVE COST (INCLUDED ABOVE)	690	\$22,687		\$22,687
DAYS OF OPERATION	169	245		245

**COMMENTS-** If necessary, attach additional sheet(s) to explain information contained in the report:

Earnings reduced by parent fees, expenses reallocated

**AUDITED FINAL REVENUE AND EXPENDITURE REPORT  
for One-Time-Only Contracts**

Agency Name: Plumas Rural Services, Inc. Vendor No. N674

Fiscal Year End 30-Jun-08 Contract No. CCAP 7261

Independent Auditor's Name: Nystrom and Company LLP

<b>SECTION 1 - REVENUE</b>	<b>Column A Cumulative Fiscal Year Per Agency</b>	<b>Column B Audit Adjustment Increase or (Decrease)</b>	<b>Column C Cumulative Fiscal Year Per Audit</b>
<b>RESTRICTED PROGRAM INCOME</b>			
Child Care Food/ National School Lunch Program	\$0	\$0	\$0
Cal Learn Program			
Restricted income for operating costs			
Maintenance of Effort			
Other (Specify) :			
<b>Subtotal Restricted Program Income</b>	\$0	\$0	\$0
<b>FAMILY FEES FOR CERTIFIED CHILDREN</b>			
<b>INTEREST EARNED ON CHILD DEVELOPMENT CONTRACT PAYMENTS</b>			
<b>NON- RESTRICTED INCOME</b>			
Parent fees for noncertified children			
Other (Specify) :			
<b>Subtotal Revenue for Current Fiscal Year</b>			
<b>Revenue Earned in Prior Years</b>			
<b>TOTAL REVENUE</b>	\$0	\$0	\$0

**SECTION 11- EXPENSES**

<b>REIMBURSABLE</b>			
1000 Certificated Salaries			
2000 Classified Salaries	\$487		\$487
3000 Employee Benefits	\$75		\$75
4000 Books and Supplies	\$2,022		\$2,022
5000 Services and Other Operating Expenses			
6100/6200 Other Approved Capital Outlay			
6400 New Equipment (program-related)			
6500 Equipment Replacement (program related)			
Depreciation or Use Allowance			
Start-Up Expenses (service level exemption)			
Indirect Cost -- Rate 0.00%			
<b>NONREIMBURSABLE EXPENSES</b>			
6100-6500 Nonreimbursable capital outlay			
Other nonreimbursable expenses (Specify) :			
<b>Subtotal Expenses for Current Fiscal Year</b>			
<b>Expenses Incurred in Prior Years</b>			
<b>TOTAL EXPENSES</b>	\$2,584	\$0	\$2,584
<b>TOTAL ADMINISTRATIVE COST (INCLUDED ABOVE)</b>			

**COMMENTS-** If necessary, attach additional sheet(s) to explain information contained in the report:

**AUDITED FINAL FISCAL REPORT**  
for Alternative Payment or Family Child Care Home Programs

Agency Name: Plumas Rural Services, Inc.

Vendor No. N674

Fiscal Year End 30-Jun-08

Contract No. CAPP 7050

Independent Auditor's Name: Nystrom and Company LLP

<b>SECTION 1 - REVENUE</b>	<b>EDP NO.</b>	<b>Column A Cumulative Fiscal Year Per Agency</b>	<b>Column B Audit Adjustment Increase or (Decrease)</b>	<b>Column C Cumulative Fiscal Year Per Audit</b>
<b>RESTRICTED PROGRAM INCOME</b>				
Child Care Food/ National School Lunch Program	302	\$0	\$0	\$0
Restricted income for operating costs	306			
Cal Learn Program	308			
Maintenance of Effort	339			
Other:	312			
<b>SUBTOTAL:</b>	311	\$0	\$0	\$0
<b>TRANSFER FROM RESERVE FUND</b>	310			
<b>FAMILY FEES FOR CERTIFIED CHILDREN</b>	329	\$79,812		\$79,812
<b>INTEREST EARNED ON CHILD DEVELOPMENT CONTRACT PAYMENTS</b>	349			
<b>NON- RESTRICTED INCOME</b>				
Parent fees for noncertified children	356			
Other:	362			
<b>TOTAL REVENUE</b>	390	\$79,812	\$0	\$79,812

**SECTION 11- EXPENSES**

<b>REIMBURSABLE EXPENSES</b>				
<i>Direct Payments to Providers</i>	401	\$647,403		\$647,403
1000 Certificated Salaries	402	\$0		\$0
2000 Classified Salaries	404	\$102,161		\$102,161
3000 Employee Benefits	406	\$30,067		\$30,067
4000 Books and Supplies	408	\$7,383		\$7,383
5000 Services and Other Operating Expenses	412	\$22,238		\$22,238
6100/6200 Other Approved Capital Outlay	413			
6400 New Equipment (program-related)	414			
6500 Equipment Replacement (program related)	416			
Depreciation or Use Allowance	439			
Start-Up Expenses (service level exemption)	447			
Indirect Cost -- Rate 0.00%	459			
<b>NONREIMBURSABLE EXPENSES</b>				
6100-6500 Nonreimbursable capital outlay	479			
Other:	489			
<b>TOTAL EXPENSES</b>	490	\$809,252	\$0	\$809,252
<b>TOTAL ADMINISTRATIVE COST (INCLUDED ABOVE)</b>	690	\$27,305		\$27,305
<b>DAYS OF OPERATION</b>	169	245		245

**COMMENTS-** If necessary, attach additional sheet(s) to explain information contained in the report:

**AUDITED FINAL FISCAL REPORT**  
for Alternative Payment or Family Child Care Home Programs

Agency Name: Plumas Rural Services, Inc.

Vendor No. N674

Fiscal Year End 30-Jun-08

Contract No. C2AP 7046

Independent Auditor's Name: Nystrom and Company LLP

SECTION 1 - REVENUE	EDP NO.	Column A Cumulative Fiscal Year Per Agency	Column B Audit Adjustment Increase or (Decrease)	Column C Cumulative Fiscal Year Per Audit
RESTRICTED PROGRAM INCOME				
Child Care Food/ National School Lunch Program	302	\$0	\$0	\$0
Restricted income for operating costs	306			
Cal Learn Program	308			
Maintenance of Effort	339			
Other:	312			
<b>SUBTOTAL:</b>	311	\$0	\$0	\$0
TRANSFER FROM RESERVE FUND	310			
FAMILY FEES FOR CERTIFIED CHILDREN	329	\$3,702		\$3,702
INTEREST EARNED ON CHILD DEVELOPMENT CONTRACT PAYMENTS	349			
NON- RESTRICTED INCOME				
Parent fees for noncertified children	356			
Other:	362			
<b>TOTAL REVENUE</b>	390	\$3,702	\$0	\$3,702

**SECTION 11- EXPENSES**

REIMBURSABLE EXPENSES				
Direct Payments to Providers	401	\$136,509		\$136,509
1000 Certificated Salaries	402			
2000 Classified Salaries	404	\$22,970		\$22,970
3000 Employee Benefits	406	\$8,739		\$8,739
4000 Books and Supplies	408	\$557		\$557
5000 Services and Other Operating Expenses	412	\$1,861		\$1,861
6100/6200 Other Approved Capital Outlay	413			
6400 New Equipment (program-related)	414			
6500 Equipment Replacement (program related)	416			
Depreciation or Use Allowance	439			
Start-Up Expenses (service level exemption)	447			
Indirect Cost -- Rate 0.00%	459			
NONREIMBURSABLE EXPENSES				
6100-6500 Nonreimbursable capital outlay	479			
Other:	489			
<b>TOTAL EXPENSES</b>	490	\$170,636	\$0	\$170,636
TOTAL ADMINISTRATIVE COST (INCLUDED ABOVE)	690	\$7,185		\$7,185
DAYS OF OPERATION	169	245		245

**COMMENTS-** If necessary, attach additional sheet(s) to explain information contained in the report:

**AUDITED FINAL FISCAL REPORT**  
for Alternative Payment or Family Child Care Home Programs

Agency Name: Plumas Rural Services, Inc.

Vendor No. N674

Fiscal Year End 30-Jun-08

Contract No. C3AP 7046

Independent Auditor's Name: Nystrom and Company LLP

SECTION 1 - REVENUE	EDP NO.	Column A Cumulative Fiscal Year Per Agency	Column B Audit Adjustment Increase or (Decrease)	Column C Cumulative Fiscal Year Per Audit
RESTRICTED PROGRAM INCOME				
Child Care Food/ National School Lunch Program	302	\$0	\$0	\$0
Restricted income for operating costs	306			
Cal Learn Program	308			
Maintenance of Effort	339			
Other:	312			
<b>SUBTOTAL:</b>	311	\$0	\$0	\$0
TRANSFER FROM RESERVE FUND	310			
FAMILY FEES FOR CERTIFIED CHILDREN	329	\$4,381		\$4,381
INTEREST EARNED ON CHILD DEVELOPMENT CONTRACT PAYMENTS	349			
NON- RESTRICTED INCOME				
Parent fees for noncertified children	356			
Other:	362			
<b>TOTAL REVENUE</b>	390	\$4,381	\$0	\$4,381

**SECTION 11- EXPENSES**

REIMBURSABLE EXPENSES				
Direct Payments to Providers	401	\$130,262		\$130,262
1000 Certificated Salaries	402	\$0		\$0
2000 Classified Salaries	404	\$25,107		\$25,107
3000 Employee Benefits	406	\$5,084		\$5,084
4000 Books and Supplies	408	\$519		\$519
5000 Services and Other Operating Expenses	412	\$1,856		\$1,856
6100/6200 Other Approved Capital Outlay	413			
6400 New Equipment (program-related)	414			
6500 Equipment Replacement (program related)	416			
Depreciation or Use Allowance	439			
Start-Up Expenses (service level exemption)	447			
Indirect Cost -- Rate 0.00%	459			
NONREIMBURSABLE EXPENSES				
6100-6500 Nonreimbursable capital outlay	479			
Other:	489			
<b>TOTAL EXPENSES</b>	490	\$162,828	\$0	\$162,828
TOTAL ADMINISTRATIVE COST (INCLUDED ABOVE)	690	\$5,775		\$5,775
DAYS OF OPERATION	169	245		245

**COMMENTS-** If necessary, attach additional sheet(s) to explain information contained in the report:

**AUDITED FINAL REVENUE AND EXPENDITURE REPORT  
for One-Time-Only Contracts**

Agency Name: Plumas Rural Services, Inc.

Vendor No. N674

Fiscal Year End 30-Jun-08

Contract No. CCEL 7031

Independent Auditor's Name: Nystrom and Company LLP

<b>SECTION 1 - REVENUE</b>	<b>Column A Cumulative Fiscal Year Per Agency</b>	<b>Column B Audit Adjustment Increase or (Decrease)</b>	<b>Column C Cumulative Fiscal Year Per Audit</b>
<b>RESTRICTED PROGRAM INCOME</b>			
Child Care Food/ National School Lunch Program	\$0	\$0	\$0
Cal Learn Program			
Restricted income for operating costs			
Maintenance of Effort			
Other (Specify) :			
<b>Subtotal Restricted Program Income</b>	\$0	\$0	\$0
<b>FAMILY FEES FOR CERTIFIED CHILDREN</b>			
<b>INTEREST EARNED ON CHILD DEVELOPMENT CONTRACT PAYMENTS</b>			
<b>NON- RESTRICTED INCOME</b>			
Parent fees for noncertified children			
Other (Specify) :			
<b>Subtotal Revenue for Current Fiscal Year</b>			
<b>Revenue Earned in Prior Years</b>			
<b>TOTAL REVENUE</b>	\$0	\$0	\$0

**SECTION 11- EXPENSES**

<b>REIMBURSABLE</b>			
1000 Certificated Salaries			
2000 Classified Salaries	\$7,093		\$7,093
3000 Employee Benefits	\$1,937		\$1,937
4000 Books and Supplies	\$470		\$470
5000 Services and Other Operating Expenses	\$495		\$495
6100/6200 Other Approved Capital Outlay			
6400 New Equipment (program-related)			
6500 Equipment Replacement (program related)			
Depreciation or Use Allowance			
Start-Up Expenses (service level exemption)			
Indirect Cost -- Rate 0.00%			
<b>NONREIMBURSABLE EXPENSES</b>			
6100-6500 Nonreimbursable capital outlay			
Other nonreimbursable expenses (Specify) :			
<b>Subtotal Expenses for Current Fiscal Year</b>			
<b>Expenses Incurred in Prior Years</b>			
<b>TOTAL EXPENSES</b>	\$9,995	\$0	\$9,995
<b>TOTAL ADMINISTRATIVE COST (INCLUDED ABOVE)</b>	1,499		1,499

**COMMENTS-** If necessary, attach additional sheet(s) to explain information contained in the report:

PLUMAS RURAL SERVICES  
NOTES TO THE SUPPLEMENTARY INFORMATION  
JUNE 30, 2008

NOTE 1      FUND ACCOUNTING

The Organization maintains its books and records on a fund accounting basis. However, the fund accounting basis is only utilized for revenues and expenses. Due to this, the Organization has not included a combining statement of financial position or a combining statement of changes in net assets by CDE program.



PLUMAS RURAL SERVICES  
SCHEDULE OF EXPENDITURES OF FEDERAL  
AND CALIFORNIA AWARDS  
FOR THE YEAR ENDED JUNE 30, 2008

Federal Grantor/Pass-Through Grantor Program Title	Federal Catalog Number	Grant Number	PRS Number	Program or Award Amount	Federal Revenue Recognized	Federal Disbursements/ Expenditures
<u>U.S. Department of Agriculture</u>						
Child Care Food Program - Homes	10.225	2007-33800-18559	4015	\$ 25,000	\$ 16,131	\$ 16,131
Passed through California Department of Health:						
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	(10/06-9/07) 05-45783 A00	3000	271,000	71,549	71,549
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	(10/07-9/08) 05-45783 A00	3000	271,000	220,349	220,349
						291,898
Total U.S. Department of Agriculture						308,029
<u>U.S. Department of Justice</u>						
Passed through California Office of Emergency Services:						
Crime Victim Assistance - VOCA	16.575	DV07101657	3530	221,948	93,132	93,132
Crime Victim Assistance - VAWA	16.588	DV07101657	3530	221,948	5,195	5,195
Crime Victim Assistance - FVPSA	93.671	DV07101657	3530	221,948	52,006	52,006
						150,333
Crime Victim Assistance - VOCA	16.575	AT06031657	2970	156,250	38,380	38,380
Crime Victim Assistance - VOCA	16.575	AT07041657	2970	156,250	86,204	86,204
Crime Victim Assistance - VOCA	16.575	AT07011657	2975	165,465	77,025	77,025
						201,609
Passed through Office of Justice:						
Juvenile Justice and Delinquency Prevention - OJJDP	16.726	2007-JUFX0001	5005	693,589	190,205	190,205
Total U.S. Department of Justice						542,147
<u>U.S. Department of Health and Human Services</u>						
Passed through California Department of Education:						
Child Development Division:						
Child Care and Development Block Grant - Resource and Referral	93.575	CRRP-7044	4100	19,512	19,512	19,512
Child Care and Development Block Grant - Health & Safety	93.575	CHST-7043	4110	1,464	1,464	1,464
Child Care and Development Block Grant - Instructional Materials	93.575	CIMS-7407	4140	2,211	2,211	2,211

(Continued on following page)



PLUMAS RURAL SERVICES  
SCHEDULE OF EXPENDITURES OF FEDERAL  
AND CALIFORNIA AWARDS  
FOR THE YEAR ENDED JUNE 30, 2007

Federal Grantor/Pass-Through Grantor Program Title	Federal Catalog Number	Grant Number	PRS Number	Program or Award Amount	Federal Revenue Recognized	Federal Disbursements/ Expenditures
<u>U.S. Department of Health and Human Services (Continued)</u>						
Passed through California Department of Education:						
Child Development Division:						
Child Care and Development Block Grant - Outreach Non-Exempt Providers	93.575	CECT-7043	4145	31,080	31,080	31,080
Child Care and Development Block Grant - Continuing Special Needs (1/06-6/08)	93.575	CICD-5032	4150	3,000	2,537	2,537
Child Care and Development Block Grant - Infant/Toddler Earmarked	93.575	CCIP-7043	4170	29,594	29,594	29,594
Child Care and Development Block Grant - School Age Resource	93.575	CSCC-7185	4190	2,000	2,000	2,000
Child Care and Development Block Grant - Capacity Project	93.575	CCAP-7261	4320	2,584	2,584	2,584
Child Care and Development Block Grant - AP CalWorks Stage 2	93.575	C2AP-7046	4420	166,933	15,933	15,933
Child Care and Development Block Grant - AP CalWorks Stage 3	93.575	C3AP-7046	4430	158,447	97,554	97,554
Child Care and Development Block Grant - Centralized Eligibility	93.575	CCEL-7031	4485	9,995	9,995	9,995
						<u>214,464</u> *
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	CAPP-7050	4400	729,441	434,039	<u>434,039</u> *
Total U.S. Department of Health and Human Services						<u>648,503</u>
<u>U.S. Department of Education</u>						
Passed through California Department of Education:						
Special Education Division:						
Special Education Grants to States - Family Empowerment Center	84.027A	06-14301-N674-00	1907	151,861	62,317	62,317
Special Education Grants to States - Family Empowerment Center	84.027A	07-14301-N674-00	1908	152,030	152,030	<u>152,030</u>
						<u>214,347</u>
Passed through No Child Left Behind/Safe and Drug Free Schools:						
California Friday Night Live Partnership - CA-FNL	84.186	(10/07-9/08)	5007	35,500	27,252	<u>27,252</u>
Total U.S. Department of Education						<u>241,599</u>
TOTAL FEDERAL PROGRAMS				<u>\$ 3,900,050</u>	<u>\$ 1,740,278</u>	<u>\$ 1,740,278</u>

(Continued on following page)

PLUMAS RURAL SERVICES  
SCHEDULE OF EXPENDITURES OF FEDERAL  
AND CALIFORNIA AWARDS  
FOR THE YEAR ENDED JUNE 30, 2007

State Grantor/Pass-Through Grantor Program Title	Grant Number	PRS Number	Program or Award Amount	State Revenue Recognized	State Disbursements/ Expenditures
<u>Department of Education:</u>					
Child Development Division:					
Resource & Referral	CRRP-7044	4100	\$ 152,096	\$ 152,096	\$ 152,096
Family Child Care Homes Network	CFCC-6721	4300	466,749	288,266	288,266
Alternative Payment	CAPP-7050	4400	729,441	295,402	295,402
AP CalWorks Stage 2	C2AP-7046	4420	166,933	151,000	151,000
AP CalWorks Stage 3	C3AP-7046	4430	158,447	60,893	60,893
					<u>947,657</u>
Passed Through Plumas Unified School District ALIVE-Teen Transition		6250	30,745	30,745	<u>30,745</u>
Passed Through Plumas County Department of Social Services:					
AP CalWorks Stage 1	70590/525130	4470	158,000	158,000	<u>158,000</u>
Total Department of Education					<u>1,136,402</u>
<u>Department of Health:</u>					
Passed Through Plumas County Public Health Agency:					
Resource Centers - Mohawk	PCN	8020	9,500	9,500	9,500
Resource Centers - Almanor Basin	PCN	7010	9,500	9,500	9,500
Oral Health - WIC	OH-0607WIC	3430	5,000	5,000	5,000
Oral Health - ABC	OH-0607ABC	7012	5,900	5,900	5,900
					<u>29,900</u>
Maternal & Child Health Division:					
Battered Women Shelter and Prevention	05-45062	3500	221,329	221,329	221,329
Child Safety Restraints	EPIC-SO-07-04	7013	2,499	2,499	2,499
					<u>223,828</u>
Total Department of Health					<u>253,728</u>
<u>Office of Emergency Services:</u>					
Crime Victim Assistance	DV07101657	3530	221,948	32,118	<u>32,118</u>
Total Office of Emergency Services					<u>32,118</u>

(Continued on following page)

PLUMAS RURAL SERVICES  
SCHEDULE OF EXPENDITURES OF FEDERAL  
AND CALIFORNIA AWARDS  
FOR THE YEAR ENDED JUNE 30, 2007

State Grantor/Pass-Through Grantor Program Title	Grant Number	PRS Number	Program or Award Amount	State Revenue Recognized	State Disbursements/ Expenditures
<u>Department of Development Services:</u>					
Passed Through Far Northern Regional Center:					
In-Home Respite		1000	61,745	61,745	61,745
In-Home Respite - CASS		1500	14,767	14,767	14,767
ALIVE-Day Program - SC 510		6000	181,187	181,187	181,187
ALIVE-Integrated Living Skills - SC520		6020	115,122	115,122	115,122
ALIVE-IEP Translation - SC643		6200	1,166	1,166	1,166
Total Department of Development Services					373,987
<u>Department of Social Services:</u>					
Passed Through Plumas County Child Abuse Prevention Council:					
CAPIT		2000	100,000	100,000	100,000
Passed Through Plumas Crisis Intervention Resource Center:					
Welfare Reform		2015	55,000	55,000	55,000
Total Department of Social Services					155,000
<u>Superior Court of California:</u>					
Passed Through County of Plumas:					
Unified Family Court	UFC	2020	24,635	24,635	24,635
TOTAL STATE OF CALIFORNIA AWARDS			\$ 2,891,709	\$ 1,975,870	\$ 1,975,870

\* Major programs

Note: The schedule of expenditures of federal and California awards is prepared on the accrual basis of accounting.

**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL  
OVER FINANCIAL REPORTING AND ON COMPLIANCE AND  
OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL  
STATEMENTS PERFORMED IN ACCORDANCE WITH  
GOVERNMENT AUDITING STANDARDS**

Board of Directors  
Plumas Rural Services  
Quincy, California

We have audited the financial statements of Plumas Rural Services (the Organization) (a California nonprofit corporation) as of and for the year ended June 30, 2008, and have issued our report thereon dated October 30, 2008. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Organization's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the Organization's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles, such that there is more than a remote likelihood that a misstatement of the Organization's financial statements that is more than inconsequential will not be prevented or detected by the Organization's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the Organization's internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

#### Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Organization's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of management, the Board of Directors, others within the entity, and federal and state awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

*Nystrom & Company LLP*

October 30, 2008

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH  
REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM  
AND ON INTERNAL CONTROL OVER COMPLIANCE  
IN ACCORDANCE WITH OMB CIRCULAR A-133**

Board of Directors  
Plumas Rural Services  
Quincy, California

Compliance

We have audited the compliance of Plumas Rural Services (the Organization) (a California nonprofit corporation) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended June 30, 2008. The Organization's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to its major federal programs is the responsibility of the Organization's management. Our responsibility is to express an opinion on the Organization's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Organization's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the Organization's compliance with those requirements.

In our opinion, the Organization complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2008.

### Internal Control Over Compliance

The management of the Organization is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the Organization's internal control over compliance with the requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control over compliance.

A *control deficiency* in an entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a federal program on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of management, the Board of Directors, others within the entity, and federal and state awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

*Nystrom & Company LLP*

October 30, 2008

PLUMAS RURAL SERVICES  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED JUNE 30, 2008

**A. SUMMARY OF AUDITORS' RESULTS**

1. The auditors' report expresses an unqualified opinion on the financial statements of Plumas Rural Services
2. No significant deficiencies relating to the audit of the financial statements are reported in the Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*.
3. No instances of noncompliance material to the financial statements of Plumas Rural Services were disclosed during the audit.
4. No significant deficiencies relating to the audit of each of the major federal award programs are reported in the Independent Auditors' Report on Compliance with Requirements Applicable to Each Major Program and on Internal Control Over Compliance in Accordance with OMB Circular A-133.
5. The auditors' report on compliance for each of the major federal award programs for Plumas Rural Services expresses an unqualified opinion.
6. Audit findings, if any, relative to the major federal award programs for Plumas Rural Services are reported in Part C of this Schedule.
7. The programs tested as major programs were the Child Care and Development Block Grant, CFDA No. 93.575 and the Child Care Mandatory and Matching Funds of the Child Care and Development Fund, CFDA No. 93.596. These programs collectively comprise the Child Care "cluster" of programs as defined in the Compliance Supplement.
8. The threshold for distinguishing Type A and B programs was \$300,000.
9. Plumas Rural Services was determined to be a low-risk auditee.

**B. FINDINGS – FINANCIAL STATEMENTS AUDIT**

None

**C. FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARD PROGRAM AUDIT**

None



PLUMAS RURAL SERVICES  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
YEAR ENDED JUNE 30, 2008

None